

**DAFTAR LAMPIRAN****Lampiran 1 : Daftar Perusahaan yang Termasuk dalam Sampel**

NO	KODE	NAMA PERUSAHAAN
1.	ADES	PT. Akasha Wira International Tbk
2.	CEKA	PT. Wilmar Cahaya Indonesia Tbk
3.	DLTA	PT. Delta Djakarta Tbk
4.	MLBI	PT. Multi Bintang Indonesia Tbk
5.	MERK	PT. Merck Tbk
6.	PYFA	PT. Pyridam Farma Tbk
7.	TCID	PT. Mandom Indonesia Tbk
8.	UNVR	PT. Unilever Indonesia Tbk

**Lampiran 2 : Hasil Olah Data Excel**

Nama Perusahaan	KODE	TAHUN	ROA (X1)	DER (X2)	CIR (X3)	TAX AVOIDANCE (Y)
PT Akasha Wira International Tbk	ADES	2015	0.07	0.99	0.98	0
PT Wilmar Cahaya Indonesia Tbk	CEKA		0.10	1.32	0.43	1
PT Delta Djakarta Tbk	DLTA		0.30	0.17	0.70	0
PT Multi Bintang Indonesia Tbk	MLBI		0.34	1.91	0.92	0
PT Merck Tbk	MERK		0.30	0.36	0.65	0
PT Pyridam Farma Tbk	PYFA		0.03	0.58	0.73	0
PT Mandom Indonesia Tbk	TCID		0.28	0.21	0.90	0
PT Unilever Indonesia Tbk	UNVR		0.50	2.26	0.43	1
PT Akasha Wira International Tbk	ADES	2016	0.08	1.00	0.87	0
PT Wilmar Cahaya Indonesia Tbk	CEKA		0.20	0.61	0.35	0
PT Delta Djakarta Tbk	DLTA		0.28	0.15	0.68	0
PT Multi Bintang Indonesia Tbk	MLBI		0.71	1.52	0.84	1
PT Merck Tbk	MERK		0.29	0.28	0.72	0
PT Pyridam Farma Tbk	PYFA		0.04	0.58	0.77	0
PT Mandom Indonesia Tbk	TCID		0.10	0.23	0.87	1
PT Unilever Indonesia Tbk	UNVR		0.51	2.56	0.42	1
PT Akasha Wira International Tbk	ADES	2017	0.06	0.99	1.03	1
PT Wilmar Cahaya Indonesia Tbk	CEKA		0.10	0.54	0.33	0
PT Delta Djakarta Tbk	DLTA		0.28	0.17	1.67	0
PT Multi Bintang Indonesia Tbk	MLBI		0.65	1.58	1.00	1

PT Merck Tbk	MERK	2018	0.05	0.38	1.46	0
PT Pyridam Farma Tbk	PYFA		0.06	0.47	0.72	1
PT Mandom Indonesia Tbk	TCID		0.10	0.27	0.87	0
PT Unilever Indonesia Tbk	UNVR		0.50	2.66	0.46	0
PT Akasha Wira International Tbk	ADES		0.08	0.83	1.10	1
PT Wilmar Cahaya Indonesia Tbk	CEKA		0.11	0.20	0.32	1
PT Delta Djakarta Tbk	DLTA		0.30	0.19	1.66	1
PT Multi Bintang Indonesia Tbk	MLBI		0.70	1.20	0.94	1
PT Merck Tbk	MERK		0.04	1.44	2.06	0
PT Pyridam Farma Tbk	PYFA		0.06	0.57	0.75	0
PT Mandom Indonesia Tbk	TCID	2019	0.10	0.24	0.92	0
PT Unilever Indonesia Tbk	UNVR		0.62	1.58	0.47	1
PT Akasha Wira International Tbk	ADES		0.13	0.45	0.99	1
PT Wilmar Cahaya Indonesia Tbk	CEKA		0.21	0.23	0.45	1
PT Delta Djakarta Tbk	DLTA		0.31	0.18	1.68	1
PT Multi Bintang Indonesia Tbk	MLBI		0.66	1.36	0.92	0
PT Merck Tbk	MERK		0.14	0.52	1.21	0
PT Pyridam Farma Tbk	PYFA		0.07	0.53	0.77	1
PT Mandom Indonesia Tbk	TCID	0.08	0.26	0.91	1	
PT Unilever Indonesia Tbk	UNVR	0.48	2.91	0.48	0	

### Lampiran 3 : Hasil Output Data

#### Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Avoidance	40	0	1	.4500	.50383
ROA	40	.03	.71	.2505	.21166
DER	40	.15	2.91	.8620	.76317
CIR	40	.32	2.06	.8608	.40056
Valid N (listwise)	40				

#### Hasil Uji Koefisien Regresi Logistik

##### Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup> ROA	4.130	2.088	3.913	1	.048	62.192
DER	-1.674	.720	5.398	1	.020	.188
CIR	.102	.981	.011	1	.917	1.107

Constant	.033	1.077	.001	1	.975	1.034
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a. Variable(s) entered on step 1: ROA, DER, CIR.

### Hasil Uji Simultan (Uji Omnibus Tests of Model Coefficients)

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	8.098	3	.044
	Block	8.098	3	.044
	Model	8.098	3	.044

### Hasil Uji Hosmer and Lemeshow Goodness of Fit Test

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	10.167	8	.253

### Hasil Uji parsial (Uji Wald)

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	ROA	4.130	2.088	3.913	1	.048	62.192
	DER	-1.674	.720	5.398	1	.020	.188
	CIR	.102	.981	.011	1	.917	1.107
	Constant	.033	1.077	.001	1	.975	1.034

a. Variable(s) entered on step 1: ROA, DER, CIR.

### Hasil Uji Koefisien Determinasi (Nagelkerke R Square)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1			

1	46.953 <sup>a</sup>	.183	.245
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a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.